IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 1261 OF 2005

IN

INCOME TAX APPEAL (LODG) NO. 502 OF 2007

The Commissioner of Income Tax .... Appellant

Vs.

Rakadevi Dalmia .... Respondent

Mr. R. Ashokan for the Appellant
Mr. A.K. Jasani for Respondent.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.

DATE : 14TH AUGUST, 2007

P.C.

. The delay is less than 279 days and we have considered the affidavit in support of the motion. Considering the delay in the Law Department, in our opinion, the cause shown would amount to sufficient cause. In the light of that, motion made absolute in terms of Prayer Clause (a). Office to register the appeal.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (LODG) NO. 502 OF 2007

The Commissioner of Income Tax .... Appellant
Vs.
Rakadevi Dalmia .... Respondent

Mr. R. Ashokan for the Appellant
Mr. A.K. Jasani for Respondent.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.
DATE : 14TH AUGUST, 2007

P.C. 1) The Tribunal has placed reliance on the order of Tribunal dated 22.11.2001 in the matter of Smt. Tibrewala vs. I.I.O. passed in Income Tax Appeal No. 636/Mum/2000 which was dismissed on the ground that the Assessing Officer had no reasons at all to record that the assessee had concealed income.

2) It may be noted that the Revenue had preferred an appeal to this court against the order of the Tribunal. In the case of Commissioner of Income Tax vs. Anil Tibrewala in Appeal No. 122 of 2004, this Court was pleased to dismiss the appeal. Considering the above, and as this was the only question raised before us, in our opinion, no question of law arises. Hence, the appeal is dismissed.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**